

ORDINANCE NO. 47-2008

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA, 1975, SECTIONS 11-51-180, THIS ORDINANCE LEVIES A RENTAL OR LEASE TAX ON EACH PERSON ENGAGING OR CONTINUING WITHIN THE CITY OF MONTGOMERY, ALABAMA, OR ITS POLICE JURISDICTION IN THE BUSINESS OF LEASING OR RENTING TANGIBLE PERSONAL PROPERTY; PROVIDES FOR THE COLLECTION OF THE SAID TAX; PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MONTGOMERY, ALABAMA, that pursuant to the provision of the Code of Alabama, 1975, Section 11-51-180, as follows:

Section 1. There is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax on each person engaging or continuing within the City of Montgomery in the business of leasing or renting tangible personal property at the rate of four percent (4%) of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided, that the said privilege or license tax on each person engaging or continuing within the City in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of one and one-half percent (1 ½%) of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semi-trailer or house trailer; provided further, that the tax levied in this ordinance shall not apply to any leasing or rental, as lessor, by the State, or any municipality or county in the State , or any public corporation organized under the laws of the State, including without limiting the generality of the foregoing, any corporation organized under the provisions of Section 11-54-80 through 11-54-101, Code of Alabama, 1975; provided further that the privilege or license tax on each person or firm engaging or continuing within the City in the business of the leasing and rental of linens and garments shall be at the rate of four percent (4%) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

Section 2. Provisions of State Rental Tax Statutes Applicable to this Ordinance and Taxes herein Levied. The taxes levied by Section 1 of this Ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, and provisions as provided by Section 40-12-220 to 40-12-224 inclusive, Code of Alabama, 1975, as amended.

Section 3. Uniform Procedures. The provisions of City of Montgomery Ordinance No. 19-93, The "Uniform Procedures Ordinance" shall govern the penalties, fines, punishments, administrative review, and appeal rights available under the Ordinance.

Section 4. Effective Date. This ordinance shall become effective on the first day of November, 2008, and the first payment of taxes hereunder shall be due and payable on the twentieth day of December, 2008. This ordinance shall remain in full force and effect and shall apply to each month of the year 2008, beginning with the month of November and to each month of each calendar year thereafter from year to year.

Section 5. Adopted this the 16th day of September, 2008.

**VETOED: /S/ 9//19/08
BOBBY N. BRIGHT, MAYOR**

**10-07-08 -Council over-ruled Mayor's veto
and adhered to ordinance.**

**/S/
Brenda Gale Blalock**

ATTEST:

/S/

BRENDA GALE BLALOCK, CITY CLERK